

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan yang diukur dengan likuiditas (QR), profitabilitas (ROA), *leverage* (DER) dan *firm size* terhadap nilai perusahaan (PBV) dengan *Corporate Social Responsibility* (CSR) sebagai pemoderasi.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* yaitu pemilihan sampel dengan kriteria-kriteria tertentu. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 40 sampel dari 10 perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2017.

Hasil penelitian menunjukkan bahwa : 1) likuiditas (QR) tidak berpengaruh terhadap nilai perusahaan 2) profitabilitas (ROA) berpengaruh terhadap nilai perusahaan 3) *leverage* (DER) berpengaruh terhadap nilai perusahaan 4) *firm size* tidak berpengaruh terhadap nilai perusahaan 5) *Corporate Social Responsibility* (CSR) tidak mampu memoderasi pengaruh likuiditas terhadap nilai perusahaan 6) *Corporate Social Responsibility* (CSR) mampu memoderasi pengaruh profitabilitas terhadap nilai perusahaan 7) *Corporate Social Responsibility* (CSR) mampu memoderasi pengaruh *leverage* terhadap nilai perusahaan 8) *Corporate Social Responsibility* (CSR) tidak mampu memoderasi pengaruh *firm size* terhadap nilai perusahaan.

Kata kunci : kinerja keuangan, *firm size* , nilai perusahaan, *Corporate Social Responsibility*

ABSTRACT

This research aimed to examine the effect of financial performance which was measured by liquidity (QR), profitability (ROA), leverage (DER), and firm size on the firm value (PBV) with Corporate Social Responsibility (CSR) as moderated variable. The research was quantitative. While , the data collection technique used purposive sampling, in which the sample was taken basen on criteria given. Moreover, there were 40 samples from ten food and beverages companies which were listed on Indonesia Stock Exchange 2014-2017. The research result concluded as follows: (1) liquidity or QR did no affect the firm value, (2) profitability or ROA had affected on the firm value, (3) leverage or DER had affected on the firm value, (4) firm size did not affect the firm value, (5) Corporate Social Responsibility or CSR could moderate the effect of liquidity on the firm value, (6) Corporate Social Responsibility or CSR could moderate the effect of profitability on the firm value, (7) Corporate Social Responsibility or CSR could moderate the effect of leverage on the firm value, (8) Corporate Social Responsibility or CSR could not moderate the effect of firm size on the firm value.

Keywords: Financial Performance, Firm Size, Firm Value, Corporate Social Responsibility.